
Local Government Committee

HB 1648

Brief Description: Concerning county treasurer administrative efficiencies.

Sponsors: Representatives Stonier, Frame, Peterson, Harris, Vick, Wylie and Pike.

<p style="text-align: center;">Brief Summary of Bill</p> <ul style="list-style-type: none">• Authorizes, instead of requires, county treasurers to provide a payment agreement to taxpayers.• Authorizes electronic signatures on forms submitted to the Department of Revenue for the reporting of a sale of real property.
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Hearing Date: 1/31/17

Staff: Yvonne Walker (786-7841).

Background:

County Treasurer Duties.

A county treasurer collects all taxes levied on personal and real property of the county and also collects assessments and charges for special districts. A treasurer is responsible for notifying each taxpayer of the amount of taxes owed on the taxpayer's property.

All real and personal property in Washington is subject to property tax, unless the law provides a specific exemption. Generally, property taxes are due on April 30 each year. If one-half of the taxes are paid by April 30, the other half is due on October 31. Delinquent taxes are subject to penalties and interest fees.

Treasurers may use electronic bill presentment and payment (electronic billing) to collect taxes, assessments, fees, rates, and charges. As an option, a taxpayer may use this electronic process; however, the treasurer may not require its use.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

A treasurer must provide a payment agreement to each taxpayer for payment of current year taxes including any prepayments of collection charges. The treasurer may provide a payment agreement for payment of any past due delinquent taxes. The agreement for past due delinquencies must include a requirement that current year taxes are paid timely. The taxpayer and treasurer must sign a payment agreement prior to the treasurer using electronic billing. A treasurer may accept partial payment of current and delinquent taxes due using electronic billing and payments.

Sale of Real Property.

When real property is sold and no instrument is recorded in the official real property records of the county where the property is located, the sale of the property must be reported to the Department of Revenue (DOR) within five days from the date of sale. The report must be submitted on forms and according to procedures as prescribed by the DOR. fBoth the transferor and transferee must sign the forms, and the forms must accompany payment of any tax due.

Summary of Bill:

County Treasurer Duties.

County treasurers must provide a printed notice or electronically publish the amount of taxes owed for each taxpayer. If real property taxes are paid by a bank, the name of each tax and levy in the property tax information located on the county treasurer's website satisfies the notice requirement.

A county treasurer may (instead of "is required") to provide a payment agreement to taxpayers for payment of current taxes that are due including any partial payment collection charges. A treasurer may accept a one-time, electronic partial payment without a payment agreement.

Sale of Real Property.

When real property is sold but no instrument is recorded in the official real property records, the forms submitted to the DOR must be manually signed or electronically signed by both the transferor and transferee.

Appropriation: None.

Fiscal Note: Not requested.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.